



OFFICE OF HOMELAND SECURITY

June 18, 2008

Peter Lent
Deputy Director
County of Riverside
4080 Lemon Street, Basement #8
Riverside, CA 92502

Monitoring Report #M08-013

Dear Deputy Lent:

On April 22, 2008 thru April 25, 2008, the Office of Homeland Security (OHS), Monitoring and Audits Unit, Program Monitors, Mohammad Mokarram and James Lewis conducted a monitoring review for the purpose of monitoring the County of Riverside OHS Grant Programs. I wish to thank you and your staff for the courtesy extended to Mr. Mokarram and Mr. Lewis during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT	PROGRAM NAME	PERIOD MONITORED
2002-088-041-00000	FY01 State Domestic Preparedness Equipment Program (SDPEG)	07/01/02-04/25/08
2002-133-041-00000	FY02 State Domestic Preparedness Equipment Program (SDPEG)	08/01/02-04/25/08
2003-167-041-00000	FY03 State Homeland Security Grant Program (SHSGP)	04/01/03-04/25/08
2003-035-041-00000	FY03 Part II State Homeland Security Grant Program (SHSGP)	05/01/03-04/25/08
2004-045-041-00000	FY04 Homeland Security Grant Program (HSGP)	12/01/03-04/25/08

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitors examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitors performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your OHS Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete.

If any findings are identified in the monitoring report, you will have 120 days from the last day of the monitoring review to submit a Correction Action Plan to the Program Monitor.

The corrective action process provides two options:

Option One – The subgrantee self certifies by the submission of an Action Plan that details the corrective steps implemented, and that any finding(s) noted in the monitoring report are resolved.

Option Two – Submission of an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff (i.e. technical assistance).

When corresponding to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

Governor's Office of Homeland Security
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, California 95814

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact Mohammad Mokarram 916-322-1901.

Sincerely,



Brendan Murphy
Deputy Director

Attachment

cc: Rachel Magana, Program Representative
Monitoring & Audits Unit, chron file
Grants Management Unit, grant file

Monitoring Report Response Form

TO: Governor's Office of Homeland Security
Grants Management Section
Monitoring & Audits Unit
State Capitol
Sacramento, CA 95814

Grant Numbers: FY02-088, FY02-133
FY03-167, FY03-035, & FY04-045

Monitoring Control Number: M08-013

Attention: Monitoring & Audit Unit

Response Due: 08/29/2008

FROM: Subgrantee: Riverside County Operational Area

Option One

☐

I have reviewed the above referenced monitoring report and have submitted for your records a copy of the subgrantee's Action Plan detailing the corrective steps that have been implemented, and self certify that the findings noted in the monitoring report have been corrected.

Option Two

☐

I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff.

Authorized Signature

Title

Date

Typed Name

Title

Telephone Number



CALIFORNIA GOVERNOR'S OFFICE OF HOMELAND SECURITY MONITORING NARRATIVE REPORT

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	AWARD AMOUNT
2002-0088-027-00000	FY01 State Domestic Preparedness Equipment Program	07/01/02 to 04/01/08	\$82,874
2002-0133-027-00000	FY02 State Domestic Preparedness Equipment Program	08/01/02 to 04/01/08	\$128,840
2003-0167-027-00000	FY03 State Homeland Security Grant Program (SHSGP)	04/01/03 to 04/01/08	\$17,819
2003-0035-027-00000	FY03 Part II State Homeland Security Grant Program (SHSGP)	05/01/03 to 04/01/08	\$79,870
2004-0045-027-00000	FY04 Homeland Security Grant Program (HSGP)	12/01/03 to 04/01/08	\$195,557

County of Mono Operational Area Emergency Services			
AUTHORIZED AGENT:	David O'Hara	ADDRESS:	100 Bryant Street Bridgeport, CA 93517
CONTACT EMAIL:	ltdohara@monosheriff.org		
CONTACT PHONE NUMBER:	760-932-7549		
ALTERNATE POINT of CONTACT:	Lynetta Fuerst		
CONTACT EMAIL:	finance@monosheriff.org		
PROGRAM REPRESENTATIVE:	Rachel Magana	E-mail:	rachel.magana@ohs.ca.gov
PHONE NUMBER:	916-324-9314		
PROGRAM MONITOR:	Mohammad Mokarram	E-mail:	mohammad.mokarram@ohs.ca.gov
PHONE NUMBER:	916-322-1901	DATE OF MONITORING:	04/01/08 to 04/03/08

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY
David O'Hara	Lieutenant	Mono County Sheriff
Lynetta Fuerst	Financial Analyst	Mono County Sheriff

Prepared by:

Mohammad Mokarram, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

6/18/08
Date

Approved by:

Brendan Murphy, Deputy Director, OHS Administration Division

6/18/08
Date

Monitoring Dates 04/01/08 to 04/03/08

County of Mono Operational Area

Monitoring Report

Monitoring Report Summary	Total # of Items in Category	In Compliance	Not in Compliance	Not Monitored	Not Applicable	Total
A. Administrative Review						
Review of Audit Reports	2	1			1	2
Grant Assurances	1	1				1
Grant Approval Notification	2	1			1	2
Performance Reports	1	1				1
Homeland Security Strategies	1	1				1
Publication of Published Materials	1				1	1
B. Programmatic Review						
Program Goals and Objectives	2	2				2
Exercise	2		2			2
Training	1	1				1
Planning	1	1				1
C. Financial Management						
Accounting System	8	3	5			8
Distribution of Funds	1	1				1
Advance of Funds	2		2			2
Change Requests/Modifications	2	2				2
Maintenance of Records	1		1			1
D. Fiscal: Personnel Services						
Management and Administrative Services	3	3				3
Overtime/Back Fill	3	3				3
E. Fiscal: Procurement						
Responsibility	1		1			1
Methods of Procurement	4	4				4
F. Fiscal: Equipment & Property Management						
Equipment Purchases	3	2			1	3
Property Management & Records Keeping	2	2				2
G. Subgrantee Monitoring & Oversight						
Subrecipient single audit requirements	1				1	1
Management and Administrative Responsibility	1				1	1
Overtime/Backfill/CTO Responsibility	1				1	1
Procurement Responsibility	1				1	1
Equipment & Property Management Responsibility	1				1	1
Total	49	29	11	0	9	49

County of Mono Operational Area

Monitoring Report

PROGRAM SUMMARY

A. **Corrective Action Plan:** Required.

MONITORING REPORT DETAIL

A. **Administrative Review:** Subgrantee in compliance (5 items); Not applicable for Subgrantee (3 items).

1. **Review of Audit Report:** Subgrantee in compliance (1 item); Not applicable for Subgrantee (1 item).

a. Audit reports submitted as required: Subgrantee in compliance (1 item).

b. Findings noted and corrective action plan addressed: Not applicable for Subgrantee (1 item).

2. **Grant Assurances:** Subgrantee in compliance (1 item).

3. **Grant Approval Notification:** Subgrantee in compliance (1 item); Not applicable for Subgrantee (1 item).

a. Maintain required records: Subgrantee in compliance (1 item).

b. Conditions Rectified: Not applicable for Subgrantee (1 item).

4. **Performance Reports:** Subgrantee in compliance (1 item).

5. **Homeland Security Strategies:** Subgrantee in compliance (1 item).

6. **Publication of Materials:** Not applicable for Subgrantee (1 item).

B. **Programmatic Review:** Subgrantee in compliance (4 items); Subgrantee not in compliance (2 items).

1. **Program Goals & Objectives:** Subgrantee in compliance (2 items).

2. **Exercise:** Subgrantee not in compliance (2 items).

County of Mono Operational Area

Monitoring Report

- B. 2. a. Exercise Activities/costs allowable and applicable: Subgrantee not in compliance (1 item).

Requirement: Pursuant to the FY02 State Domestic Preparedness Program, Grant Guide, pg 8, Exercise Expenditures detail that funds from exercise allocations may be used to cover the costs of WMD (Weapons of Mass Destruction) exercises. In addition, Appendix H of the FY03 Part I Grant Guide requires that funds from the exercise allocation may be used to enhance the capabilities of state and local first responders by covering the costs of CBRNE (Chemical, Biological, Radiological, Nuclear, and Explosive) exercises. The grant guides also specify that any activities unrelated to WMD (FY02) or CBRNE (FY03 Part I & FY04) exercises are unauthorized.

Finding #1: At the time of the monitoring review, no supporting documentation was provided to show that the type of exercises conducted were allowable and applicable for the individual grant year. As a result, grant funds for the exercise listed below are questionable costs:

Grant Year	Reimbursement Period	Amount
FY03-0167	07/01/2004 – 06/30/2005	\$2,395

Action Required: The subgrantee must provide supporting documentation for the individual exercise conducted, showing that each exercise is allowable and authorized. The subgrantee needs to provide a ledger that supports all exercise activities, totaling \$2,395; please list names, types, and dates of all exercises, including identifying the lead agency.

Furthermore, the subgrantee should provide copies of any applicable contract, participant sign-in sheets, and completed AAR's (submitted on the ODP secure portal). If the proper supporting documentation cannot be provided, or if the exercise(s) are found to be unauthorized and/or unallowable, the subgrantee must back out the costs and charge only allowable and authorized grant costs.

Additionally, the subgrantee must certify that in the future, it will have a management and record-keeping system that sufficiently accounts for all allowable exercise activities and expenditures.

County of Mono Operational Area

Monitoring Report

- B. 2. b. After Action Reports submitted: Subgrantee not in compliance (1 item).

Requirement: Page 44 of the FY02 Grant Guide & pg. 10 of the FY03 Grant Guide states, in part, that Operational Areas must prepare After Action Reports (AARs) for all exercises funded with Office of Domestic Preparedness (ODP) support. The AARs must be submitted to the Office of Homeland Security (OHS) within 60 days following the completion of an exercise.

Finding #2: At the time of the monitoring review, no supporting documentation was provided to show what activity was conducted to validate whether or not the expenditure of the funds were allowable and applicable for exercise activities. Due to the lack of documentation, the monitor was unable to determine if after action reports were needed to be submitted. **See also finding #1.**

Action Required: The subgrantee must submit, via the secure portal, the required After Action Reports for all exercises where the subgrantee was the lead agency. The subgrantee must also submit the cover of the After Action Reports, Table of Contents of the exercise, and state who the lead agency was for all exercises participated and funded by OHS grant funds.

3. **Training:** Subgrantee in compliance (1 item).

Trainings activities/costs allowable and applicable: Subgrantee in compliance (1 item).

4. **Planning:** Subgrantee in compliance (1 item).

Planning activities/costs allowable and applicable: Subgrantee in compliance (1 item).

- C. **Financial Management:** Subgrantee in compliance (6 items); Subgrantee not in compliance (8 items).

1. **Accounting System:** Subgrantee in compliance (3 items); Subgrantee not in compliance (5 items).

- a. Financial Reporting: Subgrantee not in compliance (1 item).

County of Mono Operational Area

Monitoring Report

- C. 1. a. **Requirement: Requirement:** Title 28 of the Code of Federal Regulations §66.20 (b)(6) DOJ Financial Guide Part III, Chpt. 12 pg.102 states, accounting records must be supported by source documentation such as general ledgers, supporting accounting transactions, subsidiary ledgers, cancelled checks, paid bills, payrolls, time and attendance records, contracts and subgrantee award documents, etc. The records must be maintained that accurately identify the source and application of funds provided. These records must contain information pertaining to outlays and/or expenditures.

Finding #3: At the time of the monitoring review the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost expenditures separated by activity or by reimbursement period, and for the FY04-045 grant program, by project, fund source and solution area activity. Due to the lack of a general ledger, the monitor was unable to validate that the subgrantee's record system suffices to the level of detail required for costs charged to the grants.

Action Required: The subgrantee must provide examples and certify that an internal control system is in place and that it contains the necessary information pertaining to OHS expenditures. The system instituted needs to ensure that all original and/or subsidiary documentation have safeguards in place that will adequately account for costs charged to OHS grants.

- b. Source Documentation: Subgrantee not in compliance (1 item).

Requirement: 28 CFR §66.20 (b)(6) and Financial Guide Part III, ch. 12, pg.102 states, "accounting records must be supported by such source documentation as general ledgers, supporting accounting transactions, subsidiary ledgers, cancelled checks, paid bills, payrolls, time and attendance records, contracts and subgrantee award documents, etc."

Finding #4: Due to the subgrantee's current financial management record system deficiencies and lack of internal controls, the monitor was unable to verify grant-related costs. At the time of the review, the subgrantee was unable to provide any supporting documentation for grant-related expenditures.

County of Mono Operational Area

Monitoring Report

- C. 1. b. **Action Required:** The subgrantee is required to account for all OHS costs charged and reimbursed. The subgrantee needs to provide OHS a detailed general ledger that reconciles all grant expenditures for each of the identified grant years: FY02-0088, FY02-0133, FY03-0167, FY03-0035 and FY04-0045.

Additionally, the subgrantee must submit a corrective action plan that ensures that in the future, the original and subsidiary documentation have provided safeguards that will adequately ensure that expenditures charged to OHS grants have a financial management record system that suffices to the level of detail required for costs charged to the grants.

- c. **Double Billing:** Subgrantee not in compliance (1 item).

Requirement: Pursuant to 28 CFR §66.20 (a)(2), accounting records must permit the tracing of funds to a level of expenditures, adequately establishing that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes. Subgrantees must ensure costs charged to OHS were not also billed and/or reimbursed by other funding sources or submitted to OHS on repetitive occasions.

Finding #5: Due to the lack of proper supporting documentation of a financial record system reviewed at the time of the monitoring visit, the monitor was unable to ensure that the subgrantee did not double-bill grant related funds.

Action Required: By addressing Finding #3 and #4, the monitor will then be able to validate that the subgrantee did not double bill.

The subgrantee must submit a corrective action plan ensuring that original and subsidiary documentation are provided adequate safeguards to ensure that cost charged to OHS grants are not also billed and/or reimbursed by other funding sources. This needs to be a system that contains a clear audit trail and has the necessary information pertaining to all grant expenditures. The monitor recommends that the subgrantee stamp or write on each document that is received for payment (invoices), the accounting information that permits the tracking of funds to a level of expenditures adequately to identify the grant #, payment source, date paid, and project.

- d. **Supplanting:** Subgrantee in compliance (1 item).
- e. **Accounting Basis:** Subgrantee in compliance (1 item).
- f. **Commingling of Funds:** Subgrantee not in compliance (1 item).

County of Mono Operational Area

Monitoring Report

Requirements: DOJ Financial Guide Part III, Ch. 3, pg. 28, states "...the accounting system of all recipients and subrecipients must ensure that agency funds are not commingled with funds from other federal agencies. Each award must be accounted for separately. Furthermore, they are "prohibited from commingling of funds on either a program-by-program or project-by-project basis."

Finding #6: Due to the lack of supporting documentation of the financial management record system reviewed at the time of the monitoring, the monitor was unable to validate that the commingling of funds have not occurred.

Action Required: By addressing Finding #3, #4 and #5, the monitor will then be able to validate that the subgrantee did not commingle grant funds. The subgrantee must demonstrate that there is a financial management record system in place. The record system should consist of a sub-ledger process to ensure all OHS grant funding can be tracked from the payment transactions and reconcile to the level of expenditure. Additionally, the general ledger system needs to reflect OHS grant designation of all grant programs, grant years, funding source, original invoices, project and budget categories, and the reimbursement dates.

- g. General Ledger Accounting Structure: Subgrantee not in compliance (1 item).

Requirements: 28 CFR §66.20(b)(1)(2); 28 CFR §70.21(b)(2) states, in part, that the subgrantee "...must maintain records which adequately identify the source and application of funds provided..."

- C. 1. g. **Finding #7:** At the time of the monitoring review the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost expenditures separated by activity, reimbursement period, projects, and fund source and solution area activities.

Action Required: The subgrantee will need to provide a copy of a detailed general ledger system that will allow the monitor to reconcile the elements required for the OHS grants. This ledger should contain the grant title, grant year, and the 5 budget categories (M&A, Equipment, Exercises, Training, and Planning). Commencing with the FY04-045 grant, the ledger should also include the fund source and project designations, in addition to the other elements.

- h. Costs Directly Related: Subgrantee in compliance (1 item).

2. **Distribution of Funds:** Subgrantee in compliance (1 item).

County of Mono Operational Area

Monitoring Report

3. **Advance of Funds:** Subgrantee not in compliance (2 items).

a. Maintenance of supporting documentation: Subgrantee not in compliance. (1 item).

Requirements: 28 CFR §66.21(2)(i); FG-Part III, Ch. 1 and FY01 Grant Guide Pg. 15 states that accounting records must be maintained and any interest earned, in excess of \$100 per federal fiscal year, must be remitted quarterly to:

United States Department of Health & Human Services
Division of Payment Management Services
P.O. Box 6021
Rockville, MD 20852

Finding #8: In the review of FY02-088, the subgrantee had no records indicating that the \$82,874.00 awarded from OHS was deposited into an interest bearing account and if earned interest was remitted to DHHS.

Action Required: The subgrantee needs to provide proof of deposit for the FY02-088 grant funds and a ledger that reconciles the amount of interest earned quarterly on these grant funds.

b. Reported to OHS: Subgrantee not in compliance (1 item).

C. 3. b. **Requirements:** 28 CFR §66.21(2)(i), Financial Guide, Part III, ch. 1, pg.37, and FY01 Grant Guidance pg. 15, states that the subgrantee must provide a copy of the transmittal letter and a copy of the cancelled check to:

Governor's Office of Homeland Security
Attention: Grants/Monitoring and Audits
State Capital
Sacramento, CA 95814

Finding #9: Under the FY02-088 grant, the monitor found no evidence to support that the interest earned was reported to OHS and if the interest was in excess of \$100, that the remaining balance was remitted quarterly to DHHS.

Action Required: The subgrantee needs to report the interest earned to OHS and if the interest was in excess of \$100, a copy of the cancelled check sent to DHHS must be sent to OHS.

County of Mono Operational Area

Monitoring Report

4. **Change Request/Modifications:** Subgrantee in compliance (2 items).
5. **Records Maintenance:** Subgrantee not in compliance (1 item).

Requirement: DOJ Financial Guide, Part III, Ch 12, Pg 102 requires that when records are stored away from the recipient's principal office, a written index of the location of records stored should be on hand and ready access should be assured.

Finding #10: During the Monitoring Review, the subgrantee was unable to provide the necessary documentation in order for the monitor to conduct the review. Records were unable to be retrieved in a timely manner from the Auditor's Office.

Action Required: The subgrantee must ensure that when records are stored away from the recipient's principle office, an index of the records' location should be on hand and a ready access to the files must be maintained.

D. Fiscal: Personnel Services: Subgrantee in compliance (6 items).

1. **Management and Administrative Services:** Subgrantee in compliance (3 items).

- D. 1.
 - a. Allocation: Subgrantee in compliance (1 item).
 - b. Allowable Costs/Activities: Subgrantee in compliance (1 item).
 - c. Functional Timesheets: Subgrantee in compliance (1 item).
2. **Overtime/Backfill and/or CTO:** Subgrantee in compliance (3 item).
 - a. Prior Approval: Subgrantee in compliance (1 item).
 - b. Records and/or Supporting Documentation: Subgrantee in compliance (1 item).
 - c. Allowable Costs/Activities: Subgrantee in compliance (1 item).

E. Fiscal: Procurement: Subgrantee in compliance (4 items); Not applicable for Subgrantee (1 item).

1. **Responsibility:** Subgrantee not in compliance (1 item).

County of Mono Operational Area

Monitoring Report

Requirements: Title 28 CFR §67.140; §67.300(a); and DOJ Financial Guide Part I, ch. 1, pgs 16 & 17, states, certification must be completed prior to recommendation for or against an award and provides guidance on the requirements that recipients must meet in order to receive federal funds, under Executive Order #12549. This Executive Order also requires subgrantees to use the Excluded Parties List System (EPLS), maintained by the General Services Administration (GSA) to verify that potential vendors are not on the "debarment or suspended" lists. Potential awardees on this list cannot receive federal grant funds.

Finding #11: The monitor noted that County of Mono's Procurement Procedure policy does not require review of the federal "debarment or suspended" list prior to entering into an agreement involving federal funds. The monitor found no evidence that there were any contracts awarded to a debarred or suspended entity; however, the subgrantee failed to ensure vendor eligibility prior to awarding a contract. If Mono County entered into an agreement with an awardee that was on the debarment or suspended lists, the subgrantee would possibly have to back out associated costs.

- E. 1. **Action Required:** The subgrantee must self-certify that the debarment status of a potential federal grant awardee is verified prior to making an award. The Procurement Policy clause should cite the federal standard which includes the requirement for ensuring persons or entities that have been debarred or suspended at the federal level will not be awarded OHS grant funds.
- 2. **Methods of Procurement:** Subgrantee in compliance (4 items).
 - a. Small Purchases: Subgrantee in compliance (1 item).
 - b. Formal Advertisement Invitation for Bid (IFB): Subgrantee in compliance (1 item).
 - c. Competitive Proposals: Subgrantee in compliance (1 item).
 - d. Noncompetitive Proposals (Sole Source): Subgrantee in compliance (1 item).
- F. **Fiscal: Equipment & Property Management:** Subgrantee in compliance (4 items); Not applicable for Subgrantee (1 item).
 - 1. **Equipment Purchases:** Subgrantee in compliance (2 items); Not applicable for Subgrantee (1 item).
 - a. Allowable and Applicable Equipment: Subgrantee in compliance. (1 item).
 - b. Prior Approval and Acquisition: Subgrantee in compliance (1 item).
 - c. Proficiency Training: Not applicable for subgrantee (1 item).

County of Mono Operational Area

Monitoring Report

2. **Property and Records keeping:** Subgrantee in compliance (2 item).

a. Inventory Control: Subgrantee in compliance (1 item).

b. Property Management: Subgrantee in compliance (1 item).

G. **Subgrantee Monitoring & Oversight:** Not applicable for Subgrantee (5 items).



RIVERSIDE COUNTY FIRE DEPARTMENT

In cooperation with the
California Department of Forestry and Fire Protection

210 West San Jacinto Avenue • Perris, California 92570 • (951) 940-6900 • Fax (951) 940-6910

John R. Hawkins
Fire Chief

Proudly serving the
unincorporated
areas of Riverside
County and the
Cities of:

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District 2

Jeff Stone,
District 3

Roy Wilson,
District 4

Marion Ashley,
District 5

August 6, 2008

Mohammad Mokarram
Governor's Office of Homeland Security
Monitoring and Audits Unit
Sacramento, CA 95814

Re: Monitoring Report #M08-013


Dear Mr. Mokarram:

On June 30, 2008 Riverside County Fire - Office of Emergency Services received the monitoring report from our April 22, 2008 visit. The purpose of this letter is to respond to the findings listed within that report. Attached are narratives and back up documentation.

We understand the importance of monitoring and auditing these grants and thank you for your professional manner and assistance in this process. If you have any questions regarding this response, please contact Lin Bonesteel at (951) 955-9439.

Sincerely,

John R. Hawkins
County Fire Chief

By: 
Peter Lent
Deputy Director
Office of Emergency Services

P.O. Box 1412
Riverside, CA 92502-1412

Monitoring Report Response Form

TO: Governor's Office of Homeland Security
Grants Management Section
Monitoring & Audits Unit
State Capitol
Sacramento, CA 95814

Grant Numbers: FY02-088, FY02-133
FY03-167, FY03-035, & FY04-045

Monitoring Control M08-013
Number:

Attention: Monitoring & Audit Unit

Response Due: 08/29/2008

FROM: Subgrantee: Riverside County Operational Area

Option One

☒

I have reviewed the above referenced monitoring report and have submitted for your records a copy of the subgrantee's Action Plan detailing the corrective steps that have been implemented, and self certify that the findings noted in the monitoring report have been corrected.

Option Two

☐

I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by OHS program staff.



Authorized Signature

Deputy Director

Title

8.6.08

Date

Peter Lent

Typed Name

Deputy Director

Title

951-955-4700

Telephone Number

Monitoring #M08-013
Response to Finding #1

For FY04-045 the Riverside County Fire Department – Office of Emergency Services Grants unit maintains spreadsheets on individual agencies as well as an overall spreadsheet to track the HSGP funds in Riverside County. This system was created as an internal tracking mechanism for the grants unit. When the monitors were here, we neglected to show this to them for additional back up documentation. Attached are copies of the individual agency sheet as well as a copy of the master spreadsheet. (Attachment 1)

Response to Finding #2

The Grants unit has purchased a stamp for marking each invoice received. Attached is a copy of this stamp showing what it looks like and how it is utilized. (Attachment 2)

Additionally, beginning with the FY06 funding, a tracking spreadsheet is used to list all of the invoices as they are submitted to the grant unit for reimbursement. As invoices are submitted, this spreadsheet is checked to ensure no double dipping occurs. Attached is a copy of the current invoice log (Attachment 3)

Response to Finding #3

In addition to the responses given for Finding 1 and 2, Riverside County uses “Project Codes” to identify appropriations and revenues. In the past these codes have not been properly utilized, however beginning in FY08 we will create a project code that will clearly identify the funding source with year, the project and the solution area for each grant. The code will be used for both our revenue accounts and expenditure accounts and will look like the following example: FP_08_SHSGP_A_TR. FP= Our Department; 08= Grant year; SHSGP= Funding Source; A= Project Letter; and TR= Solution Area.

Response to Finding #4 and #5

The check was deposited into our account on 05/07/03. We are unable to determine if these funds were deposited into an interest bearing account, but do not believe that they were. Once the funds were deposited, they were dispersed to the awarded agencies in the County. In response to these findings, we self certify that any funding amounts received up front will be deposited into an interest bearing account, and any interest gained over \$100.00 will be paid back to the State. Attached are copies showing the deposit and check memo showing how the money was dispersed to the agencies. (Attachment 4)

Response to Finding #6

Beginning with the FY07 grant, Riverside County Fire Department self certifies that it will maintain functional timesheets on all staff paid using OHS funds. At the time of the monitoring visit, all M & A funds through FY06 had been accounted for and or billed.

Attachment 1